Tuesday, September 13, 2022 - 8:30am
Office of Federal Emergency Relief Programs (OFERP)
Please take a moment to share your name, title, email address, and school community in the chat.

- Shelly Chasse-Johndro, Director
- Monique Sullivan, ARP Coordinator
- Karen Kusiak, CARES & CRRSA Coordinator
- Kevin Harrington, GEER/EANS Coordinator
- Maisha Asha, Fiscal Coordinator
- Robert Palmer, Procurement Analyst
- Deanna Roberge, Management Analyst
- Rebecca Mitchell, Management Analyst
- Terri Beal, Contracted Invoice Reviewer
Today's Topics and Objectives

Today's topics include:
• OFERP – introductions
• ESSER funding – overview
• Programmatic and Financial implications

Today's objectives include:
• Understand the application through reimbursement process;
• Identify who to contact with questions;
• Locate resources for support.
The Office of Federal Emergency Relief Programs (OFERP) hosts a monthly office hour on the 1st Thursday of every month at 9:00am.

Registration Link: https://mainestate.zoom.us/meeting/register/tZ0ocu-pqj8qH9VloJdJCX0gNMgO6iSjL-ZRb
Federal Emergency Relief Overview
ESSER Funding

**CARES:** March 27, 2020  
Coronavirus Aid, Relief, and Economic Security Act

**CRRSA:** December 27, 2020  
Coronavirus Response and Relief Supplemental Appropriations Act

**ARP:** March 11, 2021  
American Rescue Plan Act
U.S. Department of Education suggest a four-part framework for analyzing ESSER spending:

- Is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students?
- Does the use of funds fall under one of the authorized uses of funds?
- Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)? In particular, is it necessary and reasonable for the performance of the ESSER award?
- Is the spending aligned with meaningful stakeholder consultation and SAU priorities?
ESSER Funds

- **Unprecedented amount** of federal emergency relief funding
  - ESSER allocations are proportionate to Title I Allocations

<table>
<thead>
<tr>
<th></th>
<th>Highest</th>
<th>Average</th>
<th>Lowest</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$31,873,646</td>
<td>$2,982,923</td>
<td>$9,705</td>
</tr>
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</table>

- Separate Acts with **similar allowable uses**
  - Providing a level of flexibility to meet the identified needs

- **No supplemental vs supplant** provision
  - Maintenance of Effort and Maintenance of Equity

- **Short Period of Allowability**

- **Vulnerable** to fraud, waste, abuse, and mismanagement, or need transformation
ARP Homeless Children & Youth (HCY)

• ARP HCY funding is awarded to SAUs through a formula and the SAU (or consortium) must meet the minimum threshold of $5,000 for an award.
  – Approximately 75 SAUs received an award
• ARP HCY Funds can be used to:
  – Identify homeless children and youth,
  – Provide homeless child and youth with wrap-around services to address the challenges of COVID-19, and
  – Enable homeless children and youth to attend school and fully participate in school activities
• Activities may include expenses necessary to facilitate the identification, enrollment, retention and educational success of homeless children and youth.
<table>
<thead>
<tr>
<th></th>
<th>Funds obligated by:</th>
<th>Submit reimbursement requests to Maine DOE by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>CARES ESSER I</td>
<td>September 30, 2022</td>
<td>December 30, 2022</td>
</tr>
<tr>
<td>CRRSA ESSER II</td>
<td>September 30, 2023</td>
<td>December 30, 2023</td>
</tr>
<tr>
<td>ARP ESSER III</td>
<td>September 30, 2024</td>
<td>December 30, 2024</td>
</tr>
</tbody>
</table>
Obligation and Liquidation

2 CFR § 200.71 - Obligations
When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

2 CFR § 200.343(b) - Liquidation
The drawing down and expenditure of funds by grantee for obligations incurred during the grant's legal obligation period. Timely liquidation occurs during the legal obligation period and through the first 120 days after the final day of that period or an extension of the period by U.S. Department of Education.
§ 76.707 When obligations are made.

The table shows when a State or a subgrantee makes obligations for various kinds of property and services.

<table>
<thead>
<tr>
<th>If the obligation is for -</th>
<th>The obligation is made -</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Acquisition of real or personal property</td>
<td>On the date on which the State or subgrantee makes a binding written commitment to acquire the property.</td>
</tr>
<tr>
<td>(b) Personal services by an employee of the State or subgrantee</td>
<td>When the services are performed.</td>
</tr>
<tr>
<td>(c) Personal services by a contractor who is not an employee of the State or subgrantee</td>
<td>On the date on which the State or subgrantee makes a binding written commitment to obtain the services.</td>
</tr>
<tr>
<td>(d) Performance of work other than personal services</td>
<td>On the date on which the State or subgrantee makes a binding written commitment to obtain the work.</td>
</tr>
<tr>
<td>(e) Public utility services</td>
<td>When the State or subgrantee receives the services.</td>
</tr>
<tr>
<td>(f) Travel</td>
<td>When the travel is taken.</td>
</tr>
<tr>
<td>(g) Rental of real or personal property</td>
<td>When the State or subgrantee uses the property.</td>
</tr>
<tr>
<td>(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E - Cost Principles</td>
<td>On the first day of the grant or subgrant performance period.</td>
</tr>
</tbody>
</table>

The period for delivery of goods and services and exchange of funds can extend to the end of the liquidation period, so long as timely and valid obligation had been made pursuant to 34 CFR 76.707.
Emergency Relief Applications

- All applications and the federal grant reimbursement system are located at the GEMS (grant electronic management system): [https://www.4pcamaine.org](https://www.4pcamaine.org)
New Login and Password

- **Step-by-step directions** available on our website

Updating a GEM Login and Password
This refers to logins for the Federal Grant Reimbursement System, ESSER, EANS, ARP and CRF.

If you do not have access to the outgoing staff member’s login, email support@gemschoolsoftware.com with your name, email address, district name and the name of the staff member that you are replacing.

If you are an outgoing staff member or have the login and password of the outgoing staff member, go to https://www.4pcamaine.org/ and select *Federal Grant Reimbursement System.*

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New logins will be the beginning of your email address and passwords are computer generated.
New Coordinators – Site Setup

1. New Coordinators-update contact information in GEM to be able to receive GEM notifications
Specific Application Training

- ARP ESSER III Application Trainings available on our website

- Provide one-on-one technical assistance upon request
Application Review

2 - 3 Weeks

Application Review

- Prepare for, preventing, and responding to the pandemic
- Allowable expense per federal statute
- Evaluated for necessity

17 - 45 Business Days

Project and Expense

- SAU conducts the approved project
- Expense is generated and SAU processes payment

Reimbursement Request

- SAU provides documentation and seeks reimbursement for paid expense
As the new school year begins, now is the time to review past ESSER objectives and learning outcomes in relation to ESSER funded activities, project and programs.
Friendly Suggestion

- Download and review each application to understand the projects, priorities and identified needs.
Established *quarterly check-ins* allows time to discuss:

1. Discuss fiscal and programmatic changes that affect invoicing and the application.
2. Align expenses on trial balance and other documentation to projects in the invoice.
3. Determine object codes with expenses in the approved projects. (Purchased Services vs Supplies vs Equipment)
4. Discuss expenses that are needed to be budgeted in the application.
5. Identify projects that need to be adjusted based on changing needs.
Fiscal Matters
Reimbursement Request

Reimbursement requests should be processed:

- **Monthly**, ideally, but cannot span more than three months

Reimbursement requests cannot:

- Span different fiscal years (July to June)
- Will not be processed with an unapproved and/or opened application

Please note that reimbursement requests:

- Should not be deleted once the invoice has been created.
Invoicing Practices

Requirements to attach supporting documents in the Federal Grant Reimbursement System (GEMS):

- The file needs to be converted to PDF prior to being attached
- The file size should be less than or equal to 5MB
- The file name should not contain any space or any special characters (¬@#$%^&*)
Alignment between the ESSER Application and the Federal Grant Reimbursement System is very important. Providing a copy of the ESSER application to the business manager is very helpful since it contains both the budget and narrative summary.

**ESSER Application (Budget, Narrative Summary)**

<table>
<thead>
<tr>
<th>Object Codes</th>
<th>1000-2000 Salaries &amp; Benefits</th>
<th>3000-5000 Purchased Services</th>
<th>6000 Supplies</th>
<th>7300 Equipment</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>COVID-19 Related Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Benefits</td>
<td>$106,969.60</td>
<td>$5,119.88</td>
<td>$119.88</td>
<td>$41,000.00</td>
<td>$153,209.36</td>
</tr>
</tbody>
</table>

**Federal Grant Reimbursement System**

<table>
<thead>
<tr>
<th></th>
<th>1000-2000 Salaries &amp; Benefits</th>
<th>3000-5000 Purchased Services</th>
<th>6000 Supplies</th>
<th>7300 Equipment</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>COVID-19 Student Supports</td>
<td>$106,969.60</td>
<td>$5,119.88</td>
<td>$119.88</td>
<td>$41,000.00</td>
<td>$153,209.36</td>
</tr>
<tr>
<td>Previous Invoice Totals</td>
<td>$40,970.36</td>
<td>$0.00</td>
<td>$2,333.20</td>
<td>$41,000.00</td>
<td>$84,303.56</td>
</tr>
<tr>
<td>Funds Invoiced</td>
<td>$169,281.10</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$169,281.10</td>
</tr>
<tr>
<td>Total</td>
<td>$57,898.46</td>
<td>$0.00</td>
<td>$2,333.20</td>
<td>$41,000.00</td>
<td>$101,231.66</td>
</tr>
</tbody>
</table>

**Summer School**
- Salaries and Benefits (teachers) = $109,489.48
- Purchased Services (Transportation) = $1,600
- Supplies (student) = $119.88

**Technology**
- Equipment (devices) = $40,000
- Purchased Service (Jamf license) = $2,000
3000 – Purchased Professional and Technical Services

• Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Services purchased from another school administrative unit should be coded to object 5900 series.
6000 – General Supplies

- Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
7301 – Equipment

- Equipment is tangible personal property, with a useful life of one year or more, and has an acquisition cost of $5000.00 or more per unit or is considered “highly walkable”.
  - “Highly walkable” items include but are not limited to computers, laptops, iPads, PDAs, audio-visual equipment, televisions, DVD players, printers, copiers, cameras, hand tools, cell phones, etc.
Supplies vs. Equipment

Criteria for Distinguishing Supply Items from Equipment Items

At first "no", item is determined to be a supply, not equipment

- Lasts more than one year
  - NO
  - YES

- Repair rather than replace
  - NO
  - YES

- Independent unit rather than incorporated into another unit item
  - NO
  - YES

- Cost of tagging and inventory is small percent of item cost
  - NO
  - YES

- Exceeds minimum dollar value mandated by state or other governmental unit (with due regard for group control of some items)
  - NO
  - YES

**Equipment**

** An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:
  1) It retains its original shape, appearance and character with use.
  2) It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
  3) It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
  4) Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

"Highly walkable" items

https://www.maine.gov/doe/sites/maine.gov.doe/files/2020-01/supplychart%5B1%5D.pdf
Invoicing Instructions

OFERP Website - CARES ESSER 1 & CRRSA ESSER 2, and APR ESSER 3

CARES & CRRSA
Invoice submission should include:

- **Trial Balance**
  - A detailed trial balance
  - Trial balance period must match period being invoiced
- Invoice List (optional)
  - It would be very helpful if, in addition to the Trial Balance, a list of invoices by Category and type (i.e. Student Supports-7300, Staff Support-3000 be provided)

APR
Invoice submission should include:

- **Trial Balance**
- **Copies of paid receipts / POs**
  - Receipts / POs for each expense need to be submitted. Only POs and Invoices are needed, no checks.
  - Write the Project and Category on each receipts/POs

- **Invoice List**
  - List of invoices by project and Category (i.e. Family Support-6000 which means the Family support project and the supplies budget category.)
Providing a **list of invoices, in addition to the trial balance**, by project and category is very helpful to map invoice expenses with the trial balance. This summary sheet, example below, helps the review team to see each project, budget category and expense. (I.e. Student Support – Supplies in addition to Food Services – Supplies).

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>VENDOR</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Supports</td>
<td>Staples</td>
<td>2605-1100-1000-56100-950</td>
<td>Portfolios</td>
<td>157.25</td>
</tr>
<tr>
<td></td>
<td>Amazon</td>
<td>2605-1100-1000-56100-950</td>
<td>DRONE parts and batteries-Science</td>
<td>420.96</td>
</tr>
<tr>
<td></td>
<td>Discount School Supplies</td>
<td>2605-1100-1000-56100-950</td>
<td>PreK Summer Books</td>
<td>221.36</td>
</tr>
<tr>
<td></td>
<td>Stacey McCluskey</td>
<td>2605-1100-1000-56100-950</td>
<td>Reimb. Scholastic Membership</td>
<td>62.98</td>
</tr>
<tr>
<td></td>
<td>William Sadlier</td>
<td>2605-1100-1000-56100-950</td>
<td>Phonics &amp; Vocabulary Student Resources</td>
<td>288.77</td>
</tr>
<tr>
<td></td>
<td>Scholastic Book Clubs</td>
<td>2605-1100-1000-56100-950</td>
<td>Weighted Seats-3</td>
<td>67.50</td>
</tr>
<tr>
<td></td>
<td>US Cellular</td>
<td>2605-1100-1000-53300-950</td>
<td>Hotspots monthly fee</td>
<td>1689.60</td>
</tr>
<tr>
<td></td>
<td>US Cellular</td>
<td>2605-1200-1000-53300-990</td>
<td>Hotspots monthly fee</td>
<td>1689.60</td>
</tr>
<tr>
<td>Transportation</td>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dennis Paper</td>
<td>2605-0000-3140-56000-900</td>
<td>Take Home &amp; Remote Meal Packaging</td>
<td>43.72</td>
</tr>
<tr>
<td>Community Service</td>
<td>Equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total CARES Expenses May 2021**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td></td>
<td>3370.2</td>
</tr>
<tr>
<td></td>
<td>43.72</td>
</tr>
<tr>
<td></td>
<td>4641.74</td>
</tr>
</tbody>
</table>
Please note that the timeline for reimbursement is:

- 5-10 business days for OFERP initial invoice review
- 7-25 business days for DAFS to process invoice payment
- 3-10 business days for reimbursement checks to be mailed

Total: **15-45 business days** from invoice submission to reimbursement check receipt.
Other Important Information
The Maine Department of Education is required, per the ARP ESSER State plan assurances, to provide the U.S. Department of Education the URL(s) for the SAU’s websites where the public can find:

- The SAU’s Safe Return to In-Person Instruction and Continuity of Services plan, and
- The SAU’s Use of ARP ESSER funds plan.

SAUs need to ensure that they always have the most-up-to-date plans posted on their website with easy access for public viewing.
Maintenance of Equity (MOEquity)

MOEquity is a set of **new fiscal and staffing equity requirements** in ARP ESSER. Specifically, MOEquity ensures that the SAU receiving funding **shall not**, in FY2022 or FY2023:

- **FISCAL** - reduce per-pupil funding in any high-poverty school by an amount that exceeds the per-pupil funding reduction in all schools

- **STAFFING** - reduce per-pupil full-time equivalent staff in any high-poverty school by an amount that exceeds the per pupil reduction in FTE staff in all schools
Reporting Statutory Requirements

34 CFR §76.720 State reporting requirements:
This section applies to a State’s reports required under 2 CFR 200.327 (Financial reporting) and 2 CFR 200.328 (Monitoring and reporting program performance), and other reports required by the Secretary and approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995, 44 U.S.C. 3501-3520.

34 CFR §76.722 Subgrantee reporting requirements:
A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under 34 CFR 76.720 and in carrying out other responsibilities under the program.
Resources


- Use of Funds FAQ

- Maine's Federal Emergency Relief Programs
Contact Information

<table>
<thead>
<tr>
<th>Emergency Relief Funds</th>
<th>APR ESSER</th>
<th>CARES and CRRSA ESSER, CRF</th>
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</table>
Please unmute yourself or use the chat to ask questions!